TAX TABLES

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

Table 1 – Low Income Tax Table

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, and AR1000ANR. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table. **NOTE:** The standard deduction and the working taxpayer credit are incorporated into the low income tax table. You can <u>not</u> use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

Table 2 – Regular Tax Table

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, AR1000ANR, AR1002, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You <u>must</u> use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

The proper line numbers that are used to figure your tax from the tax tables are listed below. Refer to the instructions for each tax form to see if you qualify to use a particular tax table.

AR1000 Full Year Resident Individual Income Tax

Use the Net Taxable Income on Lines 37A and 37B to figure your tax.

AR1000NR Part Year & Nonresident Individual Income Tax

Use the Net Taxable Income on Lines 37A and 37B to figure your tax.

AR1000S Short Form – Individual Income Tax

Use the Total Income on Lines 13A and 13B to figure your tax.

AR1000A Amended Individual Income Tax – Full Year Resident

Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form.

AR1000ANR Amended Individual Income Tax – Part Year & Nonresident

Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form. Do <u>not</u> use the amount from Column C to figure the tax from the tax table.

AR1002 Fiduciary Income Tax – Resident Trusts

You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18 to figure your tax.

AR1002NR Fiduciary Income Tax – Nonresident Trusts

You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18 to figure your tax.

2000 Low Income Tax Table

QUALIFICATIONS:

- 1. Your adjusted gross income from all sources must fall within the limits of this table based on your filing status.
- 2. Married couples must file a joint return (Filing Status 2) in order to qualify to use this table.
- 3. Find your adjusted gross income from in the table below. Your tax is listed to the right of this amount. Enter the tax amount on the appropriate line of the tax form you are preparing.
- 4. If you use the \$6,000 exclusion for military compensation pay or any employer sponsored pension income, you do not qualify.
- 5. If you itemize your deductions or take the standard deduction, you must use the Regular Tax Table 2.

Single Taxpayer (FILING Status 1)						
IF YOUR ADJUSTED GROSS INCOME IS						
FROM	то	TAX				
0 7,801 7,901 8,001 8,101 8,201 8,301 8,401 8,501 8,601 8,701 8,801 8,901 9,001 9,101 9,201 9,301 9,401 9,501 9,501 9,601 9,701 9,801 10,001 10,101 10,201 10,301 10,401 10,501 10,501 10,601 10,701 10,801 11,001 11,101 11,201 11,101 11,201 11,301	7,800 7,900 8,000 8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900 9,100 9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900 10,000 10,100 10,200 10,300 10,400 10,500 10,500 10,600 10,700 10,800 10,900 11,100 11,200 11,300 11,100 11,200 11,300 11,100 11,200 11,300 11,400 *	0 21.00 22.00 33.00 35.00 36.00 38.00 39.00 41.00 42.00 44.00 45.00 47.00 48.00 50.00 51.00 79.00 81.00 83.00 85.00 87.00 89.00 91.00 94.00 96.00 98.00 102.00 104.00 106.00 112.00 115.00 118.00 123.00				
Above \$11,400, use Sta	inuaru or iternizeu Deductions	anu negulai Tax Table 2				

Married Filing Joint/Qualifying Widow(er) (FILING STATUS 2 or 6)						
IF YOUR ADJUSTED GROSS INCOME IS						
FROM	TAX					
0 15,501 15,601 15,701 15,801 15,901 16,001 16,101	15,500 15,600 15,700 15,800 15,900 16,000 16,100 16,200 *	0 80.00 81.00 83.00 84.00 86.00 116.00 118.00				
*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2						

Head of Household							
116	(FILING STATUS 3)	oiu					
IF YOUR ADJUSTE							
FROM	то	TAX					
0 12,101	12,100 12,200	0 42.00					
12,201	12,300	43.00					
12,301 12,401	12,400 12,500	44.00 45.00					
12,501	12,500	46.00					
12,601	12,700	47.00					
12,701	12,800	48.00					
12,801	12,900	49.00					
12,901 13,001	13,000 13,100	50.00 84.00					
13,101	13,100	85.00					
13,201	13,300	87.00					
13,301	13,400	88.00					
13,401	13,500	90.00					
13,501 13,601	13,600 13,700	91.00 93.00					
13,701	13,800	94.00					
13,801	13,900	96.00					
13,901	14,000	97.00					
14,001	14,100	99.00					
14,101 14,201	14,200 14,300	100.00 102.00					
14,301	14,400	102.00					
14,401	14,500	105.00					
14,501	14,600	106.00					
14,601	14,700	108.00					
14,701 14,801	14,800 14,900	109.00 111.00					
14,901	15,000	112.00					
15,001	15,100	114.00					
15,101	15,200	115.00					
15,201	15,300	203.00					
15,301 15,401	15,400 15,500	205.00 208.00					
15,401	15,600	210.00					
15,601	15,700	213.00					
15,701	15,800	215.00					
15,801	15,900	218.00					
15,901 16.001	16,000 16,100	220.00 223.00					
16,101	16,200 *	225.00					

*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

2000 Regular Tax Table 2

Instructions:

- 1. Find your net taxable income in the table below. Your tax is listed to the right of this amount. Enter the tax amount on the appropriate line of the tax form you are preparing.
- 2. Married couples must use the same filing status and tax table if one spouse uses the Regular Tax Table 2 then both must use the Regular Tax Table 2.
- 3. Be sure to prorate itemized deductions between you and your spouse and subtract them from your AGI before using the tax table.

If Your Income is		If You Income				If Your Income is		
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS
	5,000				10,000			
0 100 200 300 400 500 600 700 800 900	100 200 300 400 500 600 700 800 900 1,000	1 2 3 4 5 6 7 8 9	5,000 5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	80 82 85 87 90 92 95 97 100	10,000 10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800 10,900	10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800 10,900 11,000	251 255 260 264 269 273 278 282 287 291
1,0	000		6,0	000		11,	,000	
1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800 1,900	1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800 1,900 2,000	11 12 13 14 15 16 17 18 19 20	6,000 6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800 6,900	6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800 6,900 7,000	105 107 110 114 117 121 124 128 131 135	11,000 11,100 11,200 11,300 11,400 11,500 11,600 11,700 11,800 11,900	11,100 11,200 11,300 11,400 11,500 11,600 11,700 11,800 11,900 12,000	296 300 305 309 314 318 323 327 332 336
2,0	000		7,0	000		12,	,000	
2,000 2,100 2,200 2,300 2,400 2,500 2,600 2,700 2,800 2,900	2,100 2,200 2,300 2,400 2,500 2,600 2,700 2,800 2,900 3,000	21 22 23 24 25 26 27 28 29 30	7,000 7,100 7,200 7,300 7,400 7,500 7,600 7,700 7,800 7,900	7,100 7,200 7,300 7,400 7,500 7,600 7,700 7,800 7,900 8,000	138 142 145 149 152 156 159 163 166 170	12,000 12,100 12,200 12,300 12,400 12,500 12,600 12,700 12,800 12,900	12,100 12,200 12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000	341 345 350 354 359 363 368 372 377 381
3,0	000		8,0	000		13,	,000	
3,000 3,100 3,200 3,300 3,400 3,500 3,600 3,700 3,800 3,900	3,100 3,200 3,300 3,400 3,500 3,600 3,700 3,800 3,900 4,000	31 32 35 37 40 42 45 47 50	8,000 8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900	8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900 9,000	173 177 180 184 187 191 194 198 201	13,000 13,100 13,200 13,300 13,400 13,500 13,600 13,700 13,800 13,900	13,100 13,200 13,300 13,400 13,500 13,600 13,700 13,800 13,900 14,000	386 390 395 399 404 408 413 417 422 426
4,0	000		9,000			14,	,000	
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	55 57 60 62 65 67 70 72 75	9,000 9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900	9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900 10,000	208 212 215 219 224 228 233 237 242 246	14,000 14,100 14,200 14,300 14,400 14,500 14,600 14,700 14,800 14,900	14,100 14,200 14,300 14,400 14,500 14,600 14,700 14,800 14,900 15,000	431 435 440 444 449 453 458 462 467 471

2000 Regular Tax Table 2

If Your		If Your			If Your				
Income is		YOUR		ome is	YOUR	Income is		YOUR	
As Much As		TAX IS	As Much As	But Less Than	TAX IS	As Much As	But Less Than	TAX IS	
15,000			21,000			27,000			
15,000	15,100	476	21,000	21,100	829	27,000	27,100	1,201	
15,100 15,200	15,200 15,300	480 485	21,100 21,200	21,200 21,300	835 841	27,100 27,200	27,200 27,300	1,208 1,215	
15,300	15,400	489	21,300	21,400	847	27,300	27,400	1,222	
15,400 15,500	15,500 15,600	494 499	21,400 21,500	21,500 21,600	853 859	27,400 27,500	27,500 27,600	1,229 1,236	
15,600	15,700	505	21,600	21,700	865	27,600	27,700	1,243	
15,700	15,800	511 517	21,700	21,800	871	27,700	27,800	1,250	
15,800 15,900	15,900 16,000	517 523	21,800 21,900	21,900 22,000	877 883	27,800 27,900	27,900 28,000	1,257 1,264	
,	,000		,	000		,	000	-,	
16,000	16,100	529	22,000	22,100	889	28,000	28,100	1,271	
16,100 16,200	16,200 16,300	535 541	22,100 22,200	22,200 22,300	895 901	28,100 28,200	28,200 28,300	1,278 1,285	
16,300	16,400	547	22,300	22,400	907	28,300	28,400	1,292	
16,400 16,500	16,500 16,600	553 559	22,400 22,500	22,500 22,600	913 919	28,400 28,500	28,500 28,600	1,299 1,306	
16,600	16,700	565	22,600	22,700	925	28,600	28,700	1,313	
16,700 16,800	16,800 16,900	571 577	22,700 22.800	22,800 22,900	931 937	28,700 28,800	28,800 28,900	1,320 1,327	
16,900	17,000	583	22,900	23,000	943	28,900	29,000	1,327	
	,000		23,	000		29,	000		
17,000 17,100	17,100 17,200	589 595	23,000 23,100	23,100 23,200	949 955	29,000 29,100	29,100 29,200	1,341 1,348	
17,100	17,200	601	23,200	23,300	961	29,200	29,300	1,355	
17,300	17,400	607	23,300	23,400	967 973	29,300	29,400	1,362	
17,400 17.500	17,500 17,600	613 619	23,400 23.500	23,500 23,600	973 979	29,400 29,500	29,500 29.600	1,369 1,376	
17,600	17.700	625	23,600	23,700	985	29,600	29,700	1,383	
17,700 17,800	17,800 17,900	631 637	23,700 23,800	23,800 23,900	991 997	29,700 29,800	29,800 29,900	1,390 1,397	
17,900	18,000	643	23,900	24,000	1,003	29,900	30,000	1,404	
	,000	0.40	*	000	4.000	·	000	4.44	
18,000 18,100	18,100 18,200	649 655	24,000 24,100	24,100 24,200	1,009 1,015	30,000 30,100	30,100 30,200	1,411 1,418	
18,200	18,300	661	24,200	24,300	1,021	30,200	30,300	1,425	
18,300 18,400	18,400 18,500	667 673	24,300 24,400	24,400 24,500	1,027 1,033	30,300 30,400	30,400 30,500	1,432 1,439	
18,500	18,600	679	24,500	24,600	1,039	30,500	30,600	1,446	
18,600 18,700	18,700 18,800	685 691	24,600 24,700	24,700 24,800	1,045 1,051	30,600 30,700	30,700 30,800	1,453 1,460	
18,800	18,900	697	24,700	24,900	1,057	30,700	30,900	1,467	
18,900	19,000	703	24,900	25,000	1,063	30,900	31,000	1,474	
	,000	709	'	000	31,000			1 101	
19,000 19.100	19,100 19,200	709 715	25,000 25,100	25,100 25,200	1,069 1,075	31,000 31,100	31,100 31,200	1,481 1,488	
19,200	19,300	721	25,200	25,300	1,081	31,200	31,300	1,495	
19,300 19,400	19,400 19,500	727 733	25,300 25,400	25,400 25,500	1,087 1,093	31,300 31,400	31,400 31,500	1,502 1,509	
19,500	19,600	739	25,500	25,600	1,099	31,500	31,600	1,516	
19,600 19,700	19,700 19,800	745 751	25,600 25,700	25,700 25,800	1,105 1,111	31,600 31,700	31,700 31,800	1,523 1,530	
19,800	19,900	757	25,800	25,900	1,117	31,800 31,900	31,900	1,537	
19,900 20.	20,000 , 000	763	25,900 26.	26,000 000	1,124	31,900 32,000 1,544 32,000		1,544	
20,000	20,100	769	26,000	26,100	1,131	32,000	32,100	1,551	
20,100 20,200	20,200 20,300	775 781	26,100 26,200	26,200 26,300	1,138 1,145	32,100 32,200	32,200 32,300	1,558 1,565	
20,300	20.400	787	26,300	26,400	1,152	32,300	32,400	1,572	
20,400	20,500	793	26,400	26,500	1,159	32,400	32,500	1,579	
20,500 20,600	20,600 20,700	799 805	26,500 26,600	26,600 26,700	1,166 1,173	32,500 32,600	32,600 32,700	1,586 1,593	
20,700	20,800	811	26,700	26,800	1,180	32,700	32,800	1,600	
20,800	20,900	817	26,800	26,900	1,187	32,800	32,900	1,607	
20,900 ev 09/00)	21,000	823	26,900	27,000	1,194	32,900	33,000	1,614	

(Rev 09/00)

2000 Regular Tax Table 2

If Your Income is		If Your Income is				If Your Income is			
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	
33,000			39,000			45,000			
33,000 33,100 33,200 33,300 33,400 33,500 33,600 33,700 33,800 33,900	33,100 33,200 33,300 33,400 33,500 33,600 33,700 33,800 33,900 34,000	1,621 1,628 1,635 1,642 1,649 1,656 1,663 1,670 1,677 1,684	39,000 39,100 39,200 39,300 39,400 39,500 39,600 39,700 39,800 39,900	39,100 39,200 39,300 39,400 39,500 39,600 39,700 39,800 39,900 40,000	2,041 2,048 2,055 2,062 2,069 2,076 2,083 2,090 2,097 2,104	45,000 45,100 45,200 45,300 45,400 45,500 45,600 45,700 45,800 45,900	45,100 45,200 45,300 45,400 45,500 45,600 45,700 45,800 45,900 46,000	2,461 2,468 2,475 2,482 2,489 2,496 2,503 2,510 2,517 2,524	
,	34,000			000	, -	,	000	,-	
34,000 34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900	34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900 35,000	1,691 1,698 1,705 1,712 1,719 1,726 1,733 1,740 1,747 1,754	40,000 40,100 40,200 40,300 40,400 40,500 40,600 40,700 40,800 40,900	40,100 40,200 40,300 40,400 40,500 40,600 40,700 40,800 40,900 41,000	2,111 2,118 2,125 2,132 2,139 2,146 2,153 2,160 2,167 2,174	46,000 46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 47,000	2,531 2,538 2,545 2,552 2,559 2,566 2,573 2,580 2,587 2,594	
•	,000	1,701	,	000	2,111	,	000	2,001	
35,000 35,100 35,200 35,300 35,400 35,500 35,600 35,700 35,800 35,900	35,100 35,200 35,300 35,400 35,500 35,600 35,700 35,800 35,900 36,000	1,761 1,768 1,775 1,782 1,789 1,796 1,803 1,810 1,817	41,000 41,100 41,200 41,300 41,400 41,500 41,600 41,700 41,800 41,900	41,100 41,200 41,300 41,400 41,500 41,600 41,700 41,800 41,900 42,000	2,181 2,188 2,195 2,202 2,209 2,216 2,223 2,230 2,237 2,244	47,000 47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,900	47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,900 48,000	2,601 2,608 2,615 2,622 2,629 2,636 2,643 2,650 2,657 2,664	
	,000			000		•	000		
36,000 36,100 36,200 36,300 36,400 36,500 36,600 36,700 36,800 36,900	36,100 36,200 36,300 36,400 36,500 36,600 36,700 36,800 36,900 37,000	1,831 1,838 1,845 1,852 1,859 1,866 1,873 1,880 1,887 1,894	42,000 42,100 42,200 42,300 42,400 42,500 42,600 42,700 42,800 42,900	42,100 42,200 42,300 42,400 42,500 42,600 42,700 42,800 42,900 43,000	2,251 2,258 2,265 2,272 2,279 2,286 2,293 2,300 2,307 2,314	48,000 48,100 48,200 48,300 48,400 48,500 48,600 48,700 48,800 48,900	48,100 48,200 48,300 48,400 48,500 48,600 48,700 48,800 48,900 49,000	2,671 2,678 2,685 2,692 2,699 2,706 2,713 2,720 2,727 2,734	
	,000	1 001	·	42 100	2 221	49,000			
37,000 37,100 37,200 37,300 37,400 37,500 37,600 37,700 37,800 37,900	37,100 37,200 37,300 37,400 37,500 37,600 37,700 37,800 37,900 38,000	1,901 1,908 1,915 1,922 1,929 1,936 1,943 1,950 1,957 1,964	43,000 43,100 43,200 43,300 43,400 43,500 43,600 43,700 43,800 43,900	43,100 43,200 43,300 43,400 43,500 43,600 43,700 43,800 43,900 44,000	2,321 2,328 2,335 2,342 2,349 2,356 2,363 2,370 2,377 2,384	49,000 49,100 49,200 49,300 49,400 49,500 49,600 49,700 49,800 49,900	49,100 49,200 49,300 49,400 49,500 49,600 49,700 49,800 49,900 50,000	2,741 2,748 2,755 2,762 2,769 2,776 2,783 2,790 2,797 2,804	
38 ,000	38 ,100	1,971	44, 44.000	44 ,100	2,391				
38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 (Rev 09/00)	38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 39,000	1,978 1,985 1,992 1,999 2,006 2,013 2,020 2,027 2,034	44,100 44,200 44,300 44,400 44,500 44,600 44,700 44,800 44,900	44,200 44,300 44,400 44,500 44,600 44,700 44,800 44,900 45,000	2,398 2,405 2,412 2,419 2,426 2,433 2,440 2,447 2,454	For \$ \$2,80	ASE NOTE: 550,000 and 04 + 7% of t ss over \$50	he	